

Tax Appeals, Division of

Mission

It is the mission of the New York State Tax Appeals Tribunal/Division of Tax Appeals “to provide the public with a clear, uniform, rapid, inexpensive and just system of resolving controversies with the Division of Taxation of the New York State Department of Taxation and Finance.” It is the agency’s goal “to afford the public both due process of law and the legal tools necessary to facilitate the rapid resolution of controversies while at the same time avoiding undue formality and complexity.”

Organization and Staffing

The Division of Tax Appeals is headed by the Tax Appeals Tribunal, which comprises three commissioners appointed by the Governor and confirmed by the Senate. Under the direction of the Tax Tribunal, dispute adjudication is provided through small claims hearings, formal hearings and the Tribunal appeals process.

Budget Highlights

The FY 2024 Executive Budget recommends a \$3,378,400 General Fund appropriation, an increase of \$72,400 (2.2 percent), to cover the costs of contract agreements and support agency operations. The Executive Budget’s workforce recommendation is 26 FTEs for the Division of Tax Appeals, consistent with FY 2023 levels.

Program Highlights

The Division of Tax Appeals provides taxpayers with a system of due process for resolving disputes with the Department of Taxation and Finance. The separation of tax administration from tax adjudication promotes the impartial and timely hearing of taxpayer disputes.

ALL FUNDS APPROPRIATIONS (dollars)

Category	Available FY 2023	Appropriations Recommended FY 2024	Change From FY 2023	Reappropriations Recommended FY 2024
State Operations	3,306,000	3,378,400	72,400	0
Total	3,306,000	3,378,400	72,400	0

ALL FUND TYPES PROJECTED LEVELS OF EMPLOYMENT BY PROGRAM FILLED ANNUAL SALARIED POSITIONS

Program	FY 2023 Estimated FTEs 03/31/23	FY 2024 Estimated FTEs 03/31/24	FTE Change
Administration			
General Fund	26	26	0
Total	26	26	0

STATE OPERATIONS ALL FUNDS FINANCIAL REQUIREMENTS BY FUND TYPE APPROPRIATIONS (dollars)

Fund Type	Available FY 2023	Recommended FY 2024	Change
General Fund	3,306,000	3,378,400	72,400
Total	3,306,000	3,378,400	72,400

**STATE OPERATIONS
ALL FUNDS FINANCIAL REQUIREMENTS BY PROGRAM
APPROPRIATIONS
(dollars)**

Program	Available FY 2023	Recommended FY 2024	Change
Administration			
General Fund	3,306,000	3,378,400	72,400
Total	3,306,000	3,378,400	72,400

**STATE OPERATIONS - GENERAL FUND
SUMMARY OF PERSONAL SERVICE APPROPRIATIONS AND CHANGES
FY 2024 RECOMMENDED
(dollars)**

Program	Total		Personal Service Regular (Annual Salaried)	
	Amount	Change	Amount	Change
Administration	3,186,400	72,400	3,113,400	90,400
Total	3,186,400	72,400	3,113,400	90,400

Program	Temporary Service (Nonannual Salaried)		Holiday/Overtime Pay	
	Amount	Change	Amount	Change
Administration	73,000	(18,000)	0	0
Total	73,000	(18,000)	0	0

**STATE OPERATIONS - GENERAL FUND
SUMMARY OF NONPERSONAL SERVICE AND MAINTENANCE UNDISTRIBUTED
APPROPRIATIONS AND CHANGES
FY 2024 RECOMMENDED
(dollars)**

Program	Total		Supplies and Materials	
	Amount	Change	Amount	Change
Administration	192,000	0	101,000	0
Total	192,000	0	101,000	0

Program	Travel		Contractual Services	
	Amount	Change	Amount	Change
Administration	32,000	0	57,000	3,000
Total	32,000	0	57,000	3,000

Program	Amount	Equipment	Change
Administration		2,000	(3,000)
Total		2,000	(3,000)

Note: Most recent estimates as of 02/01/2023